



COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

DONALD L. WOLFE, Director

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IN REPLY PLEASE
REFER TO FILE: W-0

February 6, 2007

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Supervisors:

LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY ANNEXATION 40-94 (4-160), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2005-20

ANNEXATION 40-114 (4-179), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2006-17

NEGOTIATED TAX EXCHANGE RESOLUTION

SUPERVISORIAL DISTRICT 5

3 VOTES

IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:

Adopt the enclosed Joint Resolutions of the Board of Supervisors of the County of Los Angeles, the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency approving and accepting the negotiated exchange of property tax revenues resulting from Annexations 40-94 (4-160), Local Agency Formation Commission Designation 2005-20; and 40-114 (4-179), Local Agency Formation Commission Designation 2006-17; to Los Angeles County Waterworks District No. 40, Antelope Valley.

The Honorable Board of Supervisors
February 6, 2007
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PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The purpose of these actions is to adopt the enclosed Joint Resolutions approving and accepting the negotiated exchange of property tax revenue and determine the exchange of property tax revenue for the Lancaster Cemetery District resulting from Annexations 40-94 (4-160) and 40-114 (4-179), approximately 95.07 acres of vacant land in the City of Lancaster to the Los Angeles County Waterworks District No. 40, Antelope Valley.

Implementation of Strategic Plan Goals

These actions meet the County Strategic Plan Goal of Organizational Effectiveness as it will provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

New revenue will be generated in the form of standby charges paid by the property owners to the Los Angeles County Waterworks District No. 40, Antelope Valley, for the operation and maintenance of the water system and capital improvement projects.

The property owners requesting the proposed annexations will pay all required fees associated with this project.

The Joint Resolutions will transfer a portion of the annual property tax increment from each of the affected County taxing entities, together with the Lancaster Cemetery District, the Antelope Valley Mosquito & Vector Control District, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency to Los Angeles County Waterworks District No. 40, Antelope Valley. The property tax transfers will become effective Fiscal Year 2007-08.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution. Pursuant to Section 99.01(a)(4) of the Revenue and Taxation Code, if a special District involved in the negotiation fails to adopt a resolution providing for the exchange of property tax revenue, the Board of Supervisors of the County in the area subject to the jurisdictional change must determine the exchange of property tax revenue for that special District.

The Honorable Board of Supervisors
February 6, 2007
Page 3

Adoption of the tax transfer Joint Resolutions by your Board will allow the Local Agency Formation Commission to schedule the required public hearings to consider testimony on the proposed annexations. The Local Agency Formation Commission will subsequently take action to approve, approve with changes, or disapprove the proposals. The tax transfer Joint Resolutions have also been approved as to form by County Counsel.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

There will be no negative impact on current County services or projects during the performance of the recommended services.

CONCLUSION

After approval of these recommendations, please return one adopted copy of this letter and one signed original of each of the Joint Resolutions to Public Works, Waterworks and Sewer Maintenance Division, for submittal to the Local Agency Formation Commission, and forward one adopted copy of the letter and Joint Resolutions to the County Assessor.

Respectfully submitted,

DONALD L. WOLFE
Director of Public Works

MR:lm
BDL2256

Enc.

cc: Chief Administrative Office
County Assessor
County Counsel

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-94 (4-160), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2005-20, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of the Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-94 (4-160) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-94 (4-160) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-94 (4-160) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-94 (4-160) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-94 (4-160) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-94 (4-160).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted on the _____ day of _____, 2007,
by the Board of Supervisors of the County of Los Angeles as the governing body of the
Los Angeles County Waterworks District No. 40, Antelope Valley.

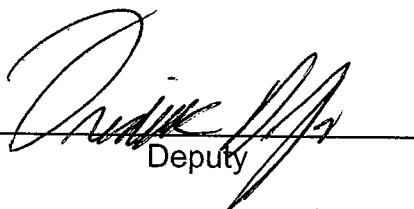
SACHI A. HAMAI
Executive Officer of the
Board of Supervisors of the
County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.
County Counsel

By

A handwritten signature in black ink, appearing to read "Raymond G. Fortner, Jr.", is written over a horizontal line. Below the signature, the word "Deputy" is printed in a smaller font.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Account No.

047.04

2513

Effective Date:

July 1, 2007
40-944(160) LAFCO 2005-20

Annexation Number:

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

| Acct No. Taxing Agency | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|--|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.209772082 | 20.9772% | 0.006732341 | 0.001412257 | -0.001449434 | 0.208322648 |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.000140208 | 0.0140% | 0.006732341 | 0.000000944 | 0.000000000 | 0.000140208 |
| 3.01 LA COUNTY LIBRARY | 0.030062405 | 3.0062% | 0.006732341 | 0.000202390 | -0.000202390 | 0.029860015 |
| 7.30 CONSOL FIRE PRO.DIST.OF L.A.CO. | 0.161000000 | 16.1000% | 0.006732341 | 0.001083907 | -0.001083907 | 0.159916093 |
| 7.31 LAC FIRE-FFW | 0.005381940 | 0.5382% | 0.006732341 | 0.000036233 | 0.000000000 | 0.005381940 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.0011728826 | 0.1729% | 0.006732341 | 0.000011639 | -0.000011639 | 0.0011717187 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.002172516 | 0.2173% | 0.006732341 | 0.000014626 | -0.000014626 | 0.0021577890 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.0011162106 | 0.1162% | 0.006732341 | 0.000007824 | -0.000007824 | 0.001154282 |
| 186.01 CITY-LANCASTER TD #1 RP 6 | 0.066107188 | 6.6107% | 0.006732341 | 0.000445056 | -0.000445056 | 0.065662132 |
| 300.10 ANTELOPE VY-EAST KERN WATER AGY | 0.023560221 | 2.3560% | 0.006732341 | 0.000158615 | -0.000158615 | 0.023401606 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.062910524 | 6.2911% | 0.006732341 | 0.000423535 | Exempt | 0.062910524 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.133002157 | 13.3002% | 0.006732341 | 0.000895416 | Exempt | 0.133002157 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001739312 | 0.1739% | 0.006732341 | 0.000011710 | Exempt | 0.001739312 |
| 400.21 CHILDREN'S INSTL TUITION FUND | 0.003451924 | 0.3452% | 0.006732341 | 0.000023240 | Exempt | 0.003451924 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.073292275 | 7.3293% | 0.006732341 | 0.000493364 | Exempt | 0.073292275 |
| 529.06 CO.SCH.SERV.FD.-LANCASTER | 0.010843803 | 1.0844% | 0.006732341 | 0.000073004 | Exempt | 0.010843803 |
| 529.07 DEV CTR HDCPD MINOR LANCASTER | 0.001051426 | 0.1051% | 0.006732341 | 0.000007079 | Exempt | 0.001051426 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.120044361 | 12.0044% | 0.006732341 | 0.00080180 | Exempt | 0.120044361 |
| 717.06 CO.SCH.SERV.FD.-ANTELOPE VALLEY | 0.000441076 | 0.0441% | 0.006732341 | 0.00002969 | Exempt | 0.000441076 |
| 717.07 ANTELOPE VY.JN.HI.-ELEM SCH FD. | 0.058812067 | 5.8812% | 0.006732341 | 0.000395943 | Exempt | 0.058812067 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.033333133 | 3.3333% | 0.006732341 | 0.000224410 | Exempt | 0.033333133 |

| | | | | | | |
|---|--------------------|-----------------------|--------------------|---------------------|--------------------|-------------|
| 047.04 Waterworks Dist # 40 ANTELOPE VALLEY | 0.000000000 | 0.00000% 100.0000% | 0.006732341 | 0.000000000 | 0.000000000 | 0.003373492 |
| Total | 1.000000000 | | 0.006732341 | -0.003373492 | 1.000000000 | |

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:

Waterworks District # 40 - ACO FUND
51.75
2513

Effective Date:
Annexation Number:

July 1, 2007
40-94(4-160) LAFCO 2005-20

**Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios**

0.006867180

| Acct No. Taxing Agency | Current Tax Share | Percent | Proposed Dist Share | Alloc of Dist Share | (1) | (2) = (1) / Total | (3) | (4) = (2) * (3) | (5) | (6) = (1) + (5) |
|---|----------------------|------------------|------------------------|------------------------|--------------------|--------------------|-----|-----------------|-----|-----------------|
| | | | | | (1) | (2) | (3) | (4) | (5) | (6) |
| 1.05 LOS ANGELES COUNTY GENERAL | 0.208322648 | 20.8323% | 0.006867180 | 0.001430589 | -0.001468511 | 0.206854137 | | | | |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.000140208 | 0.0140% | 0.006867180 | 0.000009863 | 0.000000000 | 0.000140208 | | | | |
| 3.01 LA COUNTY LIBRARY | 0.029860015 | 2.9860% | 0.006867180 | 0.000205054 | -0.000205054 | 0.029654961 | | | | |
| 7.30 CONSOL FIRE PRO.DIST.OF L.A.CO. | 0.159916093 | 15.9916% | 0.006867180 | 0.001098173 | -0.001098173 | 0.158817921 | | | | |
| 7.31 LAC FIRE-FFW | 0.005381940 | 0.5382% | 0.006867180 | 0.000036959 | 0.000000000 | 0.005381940 | | | | |
| 47.04 WATERWORKS DIST #40 - ANTELOPE VALLE | 0.003373492 | 0.3373% | 0.006867180 | 0.000023166 | -0.000023166 | 0.003350325 | | | | |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001717187 | 0.1717% | 0.006867180 | 0.000011792 | -0.000011792 | 0.001705395 | | | | |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.002157890 | 0.2158% | 0.006867180 | 0.000014819 | -0.000014819 | 0.002143071 | | | | |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.001154282 | 0.1154% | 0.006867180 | 0.000007927 | -0.000007927 | 0.001146356 | | | | |
| 186.01 CITY-LANCASTER TD #1 | 0.065662132 | 6.5662% | 0.006867180 | 0.000450914 | -0.000450914 | 0.065211218 | | | | |
| 300.10 ANTELOPE VY.-EAST KERN WATER AGY | 0.023401606 | 2.3402% | 0.006867180 | 0.000160703 | -0.000160703 | 0.023240903 | | | | |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.062910524 | 6.2911% | 0.006867180 | 0.000432018 | -0.000432018 | 0.062910524 | | | | |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.133002157 | 13.3002% | 0.006867180 | 0.000913350 | -0.000913350 | 0.133002157 | | | | |
| 400.15 COUNTY SCHOOL SERVICES | 0.001739312 | 0.1739% | 0.006867180 | 0.000011944 | -0.000011944 | 0.001739312 | | | | |
| 400.21 CHILDRENS INSTL TUITION FUND | 0.003451924 | 0.3452% | 0.006867180 | 0.000023705 | -0.000023705 | 0.003451924 | | | | |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.073282725 | 7.3283% | 0.006867180 | 0.000503246 | -0.000503246 | 0.073282725 | | | | |
| 529.06 CO.SCH.SERV.FD.-LANCASTER | 0.010843803 | 1.0844% | 0.006867180 | 0.000074466 | -0.000074466 | 0.010843803 | | | | |
| 529.07 DEV CTR HDCPD MINOR LANCASTER | 0.001051426 | 0.1051% | 0.006867180 | 0.000007220 | -0.000007220 | 0.001051426 | | | | |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.120044361 | 12.0044% | 0.006867180 | 0.000824366 | -0.000824366 | 0.120044361 | | | | |
| 717.06 CO.SCH.SERV.FD.-ANTELOPE VALLEY | 0.000441076 | 0.0441% | 0.006867180 | 0.000003029 | -0.000003029 | 0.000441076 | | | | |
| 717.07 ANTELOPE VY UN.HI.-ELEM SCH FD. | 0.058812067 | 5.8812% | 0.006867180 | 0.000403873 | -0.000403873 | 0.058812067 | | | | |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.033333133 | 3.3333% | 0.006867180 | 0.000228905 | -0.000228905 | 0.033333133 | | | | |
| 051.75 Waterworks Dist # 40 ACO FUND | 0.000000000 | 0.00000% | 0.006867180 | 0.000000000 | 0.000000000 | 0.003441058 | | | | |
| Total | 1.000000000 | 100.0000% | 0.006867180 | 0.000000000 | 0.003441058 | 1.000000000 | | | | |

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County General fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-94 (4-160), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2005-20, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley East-Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-94 (4-160) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-94 (4-160) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-94 (4-160) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-94 (4-160) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-94 (4-160) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-94 (4-160).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 19 day of September, 2006, by
the following vote:

AYES: 5

NOES: 0

ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Trustees
Antelope Valley Mosquito
& Vector Control

ATTEST:



Barbara Little
Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
 Account No.
 TRA:
 Effective Date:
 Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

2513

July 1, 2007

40-94(4-160) LAFCO 2005-20

Waterworks District # 40, Antelope Valley
 Based on their 2005-06 Tax Sharing Ratios

| Acct No. Taxing Agency | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|--|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.209772082 | 20.9772% | 0.006732341 | 0.00142257 | -0.001449434 | 0.208322648 |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.000140208 | 0.0140% | 0.006732341 | 0.000000944 | 0.000000000 | 0.000140208 |
| 3.01 L.A COUNTY LIBRARY | 0.03062405 | 3.0062% | 0.006732341 | 0.000202390 | -0.000202390 | 0.029860015 |
| 7.30 CONSOL FIRE PRO.DIST.OF L.A.CO. | 0.161000000 | 16.1000% | 0.006732341 | 0.001083907 | -0.001083907 | 0.159916093 |
| 7.31 L.A.C FIRE-FFW | 0.005381940 | 0.5382% | 0.006732341 | 0.000036233 | 0.000000000 | 0.005381940 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001728826 | 0.1729% | 0.006732341 | 0.000011639 | -0.000011639 | 0.001717187 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.002172516 | 0.2173% | 0.006732341 | 0.000014626 | -0.000014626 | 0.002157990 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.001162106 | 0.1162% | 0.006732341 | 0.000007824 | -0.000007824 | 0.001154282 |
| 186.01 CITY-LANCASTER TD #1 RP 6 | 0.066107188 | 6.6107% | 0.006732341 | 0.000445056 | -0.000445056 | 0.065662132 |
| 300.10 ANTELOPE VY.-EAST KERN WATER AGY | 0.023580221 | 2.3560% | 0.006732341 | 0.000158615 | -0.000158615 | 0.023401606 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.062910524 | 6.2911% | 0.006732341 | 0.000423555 | Exempt | 0.062910524 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.133002157 | 13.3002% | 0.006732341 | 0.000895416 | Exempt | 0.133002157 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001739312 | 0.1739% | 0.006732341 | 0.000011710 | Exempt | 0.001739312 |
| 400.21 CHILDREN'S INSTL TUITION FUND | 0.003451924 | 0.3452% | 0.006732341 | 0.000023240 | Exempt | 0.003451924 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.073282725 | 7.3283% | 0.006732341 | 0.000493364 | Exempt | 0.073282725 |
| 529.06 CO.SCH.SERV.F.D.- LANCASTER | 0.010843803 | 1.0844% | 0.006732341 | 0.000073004 | Exempt | 0.010843803 |
| 529.07 DEV CTR HDCCPD MINOR LANCASTER | 0.001051426 | 0.1051% | 0.006732341 | 0.000007079 | Exempt | 0.001051426 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.120044361 | 12.0044% | 0.006732341 | 0.00086180 | Exempt | 0.120044361 |
| 717.06 CO.SCH.SERV.F.D.- ANTELOPE VALLEY | 0.000441076 | 0.0441% | 0.006732341 | 0.00002969 | Exempt | 0.000441076 |
| 717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD. | 0.058812067 | 5.8812% | 0.006732341 | 0.000356943 | Exempt | 0.058812067 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.033333133 | 3.3333% | 0.006732341 | 0.000224410 | Exempt | 0.033333133 |

| | | | | | |
|---|-------------|---------------------|-------------|--------------|-------------|
| 047.04 Waterworks Dist # 40 ANTELOPE VALLEY | 0.000000000 | 0.0000% 0.006732341 | 0.000000000 | 0.000000000 | 0.003373492 |
| Total | 1.000000000 | 100.0000% | 0.006732341 | -0.003373492 | 1.000000000 |

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Waterworks District # 40 - ACO FUND

51.75

2513

July 1, 2007

40-94(4-160) LAFCO 2005-20

Annexation To:

Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

0.006867180

| Acct No. Taxing Agency | Current Tax Share | Percent | Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) | |
|--|----------------------|----------|------------------------|---|---------------------------|-------------------------------------|
| | | | | | Allocation Adjustments | (6) = (1) + (5) New Net Share |
| 1.05 LOS ANGELES COUNTY GENERAL | 0.208322648 | 20.8333% | 0.006867180 | 0.001430589 | -0.001468511 | 0.206854137 |
| 1.20 LA. COUNTY ACCUM CAP OUTLAY | 0.000140208 | 0.0140% | 0.006867180 | 0.00000963 | 0.000000000 | 0.000140208 |
| 3.01 LA COUNTY LIBRARY | 0.029860015 | 2.9860% | 0.006867180 | 0.000205054 | -0.000205054 | 0.029654961 |
| 7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO. | 0.159916093 | 15.9916% | 0.006867180 | 0.001098173 | -0.001098173 | 0.158817921 |
| 7.31 LAC FIRE-FFW | 0.005381940 | 0.5382% | 0.006867180 | 0.000036959 | 0.000000000 | 0.005381940 |
| 47.04 WATERWORKS DIST #40 - ANTELOPE VALLE | 0.003373492 | 0.3373% | 0.006867180 | 0.000023166 | -0.000023166 | 0.003350325 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001717187 | 0.1717% | 0.006867180 | 0.000011792 | -0.000011792 | 0.001705395 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.002157890 | 0.2158% | 0.006867180 | 0.000014819 | -0.000014819 | 0.002143071 |
| 68.05 ANTELOPE VY RESOURCE CONSERV DIST | 0.001154282 | 0.1154% | 0.006867180 | 0.000007927 | -0.000007927 | 0.001146356 |
| 186.01 CITY-LANCASTER TD #1 | 0.065662132 | 6.5662% | 0.006867180 | 0.0000450914 | -0.0000450914 | 0.005211218 |
| 300.10 ANTELOPE VY.-EAST KERN WATER AGY | 0.023401606 | 2.3402% | 0.006867180 | 0.0000160703 | -0.0000160703 | 0.023240903 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.062910524 | 6.2911% | 0.006867180 | 0.0000432018 | Exempt | 0.062910524 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.133002157 | 13.3002% | 0.006867180 | 0.0000913350 | Exempt | 0.133002157 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001739312 | 0.1739% | 0.006867180 | 0.000011944 | Exempt | 0.001739312 |
| 400.21 CHILDREN'S INSTL TUITION FUND | 0.003451924 | 0.3452% | 0.006867180 | 0.0000223705 | Exempt | 0.003451924 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.073282725 | 7.3283% | 0.006867180 | 0.000053246 | Exempt | 0.073282725 |
| 529.06 CO.SCH.SERV.FD.-LANCASTER | 0.010843803 | 1.0844% | 0.006867180 | 0.000074466 | Exempt | 0.010843803 |
| 529.07 DEV CTR HDGCPD MINOR LANCASTER | 0.001051426 | 0.1051% | 0.006867180 | 0.000007220 | Exempt | 0.001051426 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.120044361 | 12.0044% | 0.006867180 | 0.0000824366 | Exempt | 0.120044361 |
| 717.06 CO.SCH.SERV.FD.-ANTELOPE VALLEY | 0.000441076 | 0.0441% | 0.006867180 | 0.000003029 | Exempt | 0.000441076 |
| 717.07 ANTELOPE VY UN.HI-ELEM SCH FD. | 0.058812067 | 5.8812% | 0.006867180 | 0.0000403873 | Exempt | 0.058812067 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.033333133 | 3.3333% | 0.006867180 | 0.0000228905 | Exempt | 0.033333133 |

051.75 Waterworks Dist # 40 ACO FUND

| | | | | |
|--------------|------------------------------|-------------|-------------|-------------|
| 0.000000000 | 0.00000% 0.006867180 | 0.000000000 | 0.000000000 | 0.003441058 |
| Total | 1.000000000 100.0000% | | | |

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County General fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-94 (4-160), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2005-20, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley East-Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-94 (4-160) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-94 (4-160) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-94 (4-160) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-94 (4-160) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-94 (4-160) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-94 (4-160).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 27th day of September, 2006, by
the following vote:

AYES: Jim Dodson, Kathleen Burr, Steve Rodrigues, and Ann Gregg

NOES:

ABSENT:

ABSTAIN:



Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:



Secretary Debora L. Phillips

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:

Waterworks District # 40 ANTELOPE VALLEY

047.04
2513

July 1, 2007
40-9444-160) LAFCCO 2005-20

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

| Account No. Taxing Agency | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|---|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.209772082 | 20.9772% | 0.006732341 | 0.001412257 | -0.0011449434 | 0.208322648 |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.0000140208 | 0.0140% | 0.006732341 | 0.000000944 | 0.000000000 | 0.000140208 |
| 3.01 L.A COUNTY LIBRARY | 0.030062405 | 3.0062% | 0.006732341 | 0.000202390 | -0.000202390 | 0.029860015 |
| 7.30 CONSOL FIRE PRO.DIST.OF L.A.CO. | 0.161000000 | 16.1000% | 0.006732341 | 0.001083907 | -0.001083907 | 0.159916093 |
| 7.31 LAC FIRE-FFW | 0.005381940 | 0.5382% | 0.006732341 | 0.000036233 | 0.000000000 | 0.005381940 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001728826 | 0.1729% | 0.006732341 | 0.000011639 | -0.000011639 | 0.001717187 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.002172516 | 0.2173% | 0.006732341 | 0.000014626 | -0.000014626 | 0.002157890 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.001162106 | 0.1162% | 0.006732341 | 0.000007824 | -0.000007824 | 0.001154282 |
| 186.01 CITY-LANCASTER TD #1 RP 6 | 0.066107188 | 6.6107% | 0.006732341 | 0.0000445056 | -0.0000445056 | 0.065662132 |
| 300.10 ANTELOPE VY.-EAST KERN WATER AGY | 0.023560221 | 2.3560% | 0.006732341 | 0.0000158615 | -0.0000158615 | 0.023491606 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.062910524 | 6.2911% | 0.006732341 | 0.0000423535 | Exempt | 0.062910524 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.133002157 | 13.3002% | 0.006732341 | 0.000085416 | Exempt | 0.133002157 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001739312 | 0.1739% | 0.006732341 | 0.000011710 | Exempt | 0.001739312 |
| 400.21 CHILDREN'S INSTIL TUITION FUND | 0.003451924 | 0.3452% | 0.006732341 | 0.000023240 | Exempt | 0.003451924 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.073282725 | 7.3283% | 0.006732341 | 0.000493364 | Exempt | 0.073282725 |
| 529.06 CO.SCH.SERV.FD.- LANCASTER | 0.010843803 | 1.0844% | 0.006732341 | 0.000073004 | Exempt | 0.010843803 |
| 529.07 DEV CTR HDCPD MINOR LANCASTER | 0.001051426 | 0.1051% | 0.006732341 | 0.000007079 | Exempt | 0.001051426 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.120044361 | 12.0044% | 0.006732341 | 0.000868180 | Exempt | 0.120044361 |
| 717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000441076 | 0.0441% | 0.006732341 | 0.00002969 | Exempt | 0.000441076 |
| 717.07 ANTELOPE VY.JN.HI.-ELEM SCH FD. | 0.058812067 | 5.8812% | 0.006732341 | 0.000395943 | Exempt | 0.058812067 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.033333133 | 3.3333% | 0.006732341 | 0.000224410 | Exempt | 0.033333133 |

| | | | | | | |
|---|-------------|-----------------------|-------------|--------------|-------------|-------------|
| 047.04 Waterworks Dist # 40 ANTELOPE VALLEY | 0.000000000 | 0.00000% 100.0000% | 0.006732341 | 0.000000000 | 0.000000000 | 0.003373492 |
| Total | 1.000000000 | | 0.006732341 | -0.003373492 | 1.000000000 | |

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA
Effective Date:
Annexation Number:

Waterworks District #40 - ACO FUND
51.75
2513
July 1, 2007
40-94(4-160) LAFCO 2005-20

**Waterworks District #40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios**

| Acct No. | Taxing Agency | Current Tax Share | Percent | (1) | | (2) = (1) / Total | | (3) | | (4) = (2) * (3) | | (5) | | (6) = (1) + (5) | |
|---|--------------------------------------|----------------------|--------------------------|------------------------|------------------------|--------------------|---------------------------|-----|-----|-----------------|-----|-----|-----|-----------------|-----|
| | | | | Proposed Dist Share | Alloc of Dist Share | (4) | Allocation Adjustments | (5) | (6) | (5) | (6) | (5) | (6) | (5) | (6) |
| 1.05 | LOS ANGELES COUNTY GENERAL | 0.208322648 | 20.8323% | 0.006867180 | 0.001430589 | -0.001468511 | 0.206854137 | | | | | | | | |
| 1.20 | L.A. COUNTY ACCUM CAP OUTLAY | 0.000140208 | 0.0140% | 0.006867180 | 0.00000963 | 0.000000000 | 0.000140208 | | | | | | | | |
| 3.01 | LA COUNTY LIBRARY | 0.029886015 | 2.9860% | 0.006867180 | 0.000205054 | -0.000205054 | 0.029654961 | | | | | | | | |
| 7.30 | CONSOL. FIRE PRO.DIST.OF L.A.CO. | 0.159996093 | 15.9916% | 0.006867180 | 0.001098173 | -0.001098173 | 0.158817921 | | | | | | | | |
| 7.31 | LAC FIRE-FFW | 0.005381940 | 0.538% | 0.006867180 | 0.000036959 | 0.000000000 | 0.005381940 | | | | | | | | |
| 47.04 | WATERWORKS DIST #40 - ANTELOPE VALLE | 0.0003373492 | 0.3373% | 0.006867180 | 0.000023166 | -0.000023166 | 0.0003350325 | | | | | | | | |
| 53.30 | LANCASTER CEMETERY DISTRICT | 0.001717187 | 0.1717% | 0.006867180 | 0.000011792 | -0.000011792 | 0.001705395 | | | | | | | | |
| 61.05 | ANTELOPE VLY MOSQ & VECTOR CONTR | 0.0002157890 | 0.2158% | 0.006867180 | 0.000014819 | -0.000014819 | 0.002143071 | | | | | | | | |
| 68.05 | ANTELOPE VY RESOURCE CONSER DIST | 0.001154282 | 0.1154% | 0.006867180 | 0.000007927 | -0.000007927 | 0.001146356 | | | | | | | | |
| 186.01 | CITY-LANCASTER TD #1 | 0.065862132 | 6.5662% | 0.006867180 | 0.0000450914 | -0.0000450914 | 0.065211218 | | | | | | | | |
| 300.10 | ANTELOPE VY.-EAST KERN WATER AGY | 0.023401606 | 2.3402% | 0.006867180 | 0.000160703 | -0.000160703 | 0.023240903 | | | | | | | | |
| 400.00 | EDUCATIONAL REV AUGMENTATION FD | 0.062910524 | 6.2911% | 0.006867180 | 0.0000432018 | Exempt | 0.062910524 | | | | | | | | |
| 400.01 | EDUCATIONAL AUG FD IMPOUND | 0.133002157 | 13.3002% | 0.006867180 | 0.000913350 | Exempt | 0.133002157 | | | | | | | | |
| 400.15 | COUNTY SCHOOL SERVICES | 0.001739312 | 0.1739% | 0.006867180 | 0.000011944 | Exempt | 0.001739312 | | | | | | | | |
| 400.21 | CHILDREN'S INSTL TUITION FUND | 0.003451924 | 0.3452% | 0.006867180 | 0.000023705 | Exempt | 0.003451924 | | | | | | | | |
| 529.01 | LANCASTER SCHOOL DISTRICT | 0.073282725 | 7.3283% | 0.006867180 | 0.000503246 | Exempt | 0.073282725 | | | | | | | | |
| 529.06 | CO.SCH.SERV.FD.- LANCASTER | 0.010843803 | 1.0844% | 0.006867180 | 0.000074466 | Exempt | 0.010843803 | | | | | | | | |
| 529.07 | DEV CTR HDCPD MINOR LANCASTER | 0.001051426 | 0.1051% | 0.006867180 | 0.000007220 | Exempt | 0.001051426 | | | | | | | | |
| 717.02 | ANTELOPE VALLEY UNION HIGH SCH. | 0.120044361 | 12.0044% | 0.006867180 | 0.000824366 | Exempt | 0.120044361 | | | | | | | | |
| 717.06 | CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000441076 | 0.0441% | 0.006867180 | 0.000003029 | Exempt | 0.000441076 | | | | | | | | |
| 717.07 | ANTELOPE VY UN HI.-ELEM SCH FD. | 0.059812067 | 5.8812% | 0.006867180 | 0.0000403873 | Exempt | 0.058812067 | | | | | | | | |
| 792.04 | ANTELOPE VY .JT. COMMUNITY COLL. | 0.03333133 | 3.3333% | 0.006867180 | 0.000228905 | Exempt | 0.033333133 | | | | | | | | |
| 051.75 Waterworks Dist # 40 ACO FUND | | 0.000000000 | 0.00000% Total | 0.000000000 | 0.006867180 | 0.000000000 | 0.003441058 | | | | | | | | |
| 1.000000000 | | 100.0000% | | 0.006867180 | -0.003441058 | 1.000000000 | | | | | | | | | |

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-94 (4-160), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2005-20, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley East-Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-94 (4-160) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-94 (4-160) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue , is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-94 (4-160) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-94 (4-160) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-94 (4-160) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-94 (4-160).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

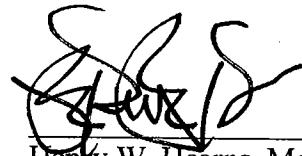
PASSED, APPROVED AND ADOPTED this 12th day of December, 2006, by the following vote:

AYES: Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearns

NOES: None

ABSENT: None

ABSTAIN: None



Henry W. Hearns, Mayor
Lancaster, CA

ATTEST:



Geri K. Bryan, CMC
City Clerk
Lancaster, CA

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

WATERWORKS DISTRICT # 40 ANTELOPE VALLEY
TRANSFER RESOLUTION WORKSHEET

047.04

2513

July 1, 2007

40-94(4-160) LAFCO 2005-20

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

0.006732241

| Acct No. Taxing Agency | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|---|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.209772082 | 20.9772% | 0.006732341 | 0.001412257 | -0.001449434 | 0.208322648 |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.000140208 | 0.0140% | 0.006732341 | 0.000000944 | 0.000000000 | 0.000140208 |
| 3.01 LA COUNTY LIBRARY | 0.030062405 | 3.0062% | 0.006732341 | 0.000202390 | -0.000202390 | 0.029860015 |
| 7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO. | 0.161000000 | 16.1000% | 0.006732341 | 0.001083907 | -0.001083907 | 0.159916093 |
| 7.31 LAC FIRE-FFW | 0.005381940 | 0.5382% | 0.006732341 | 0.0000362233 | 0.000000000 | 0.005381940 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001728826 | 0.1728% | 0.006732341 | 0.000011639 | -0.000011639 | 0.001717187 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.002172516 | 0.2173% | 0.006732341 | 0.000014626 | -0.000014626 | 0.002157890 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.001162106 | 0.1162% | 0.006732341 | 0.000007824 | 0.000007824 | 0.001154282 |
| 186.01 CITY-LANCASTER TD #1 RP 6 | 0.066107188 | 6.6107% | 0.006732341 | 0.000445056 | -0.000445056 | 0.065662132 |
| 300.10 ANTELOPE VY.-EAST KERN WATER AGY | 0.023560221 | 2.3560% | 0.006732341 | 0.000158615 | -0.000158615 | 0.023401606 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.062910524 | 6.2911% | 0.006732341 | 0.000423353 | Exempt | 0.062910524 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.133002157 | 13.3002% | 0.006732341 | 0.000895416 | Exempt | 0.133002157 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001739312 | 0.1739% | 0.006732341 | 0.000011710 | Exempt | 0.001739312 |
| 400.21 CHILDRENS INSTL TUITION FUND | 0.003451924 | 0.3452% | 0.006732341 | 0.000023240 | Exempt | 0.003451924 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.073282725 | 7.3283% | 0.006732341 | 0.000493364 | Exempt | 0.073282725 |
| 529.06 CO.SCH.SERV.FD.-LANCASTER | 0.010543803 | 1.0844% | 0.006732341 | 0.000073004 | Exempt | 0.010543803 |
| 529.07 DEV CTR HDCPP MINOR LANCASTER | 0.001051426 | 0.1051% | 0.006732341 | 0.000007079 | Exempt | 0.001051426 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.120044361 | 12.0044% | 0.006732341 | 0.000808180 | Exempt | 0.120044361 |
| 717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000441076 | 0.0441% | 0.006732341 | 0.000002969 | Exempt | 0.000441076 |
| 717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD. | 0.059812067 | 5.8812% | 0.006732341 | 0.000395943 | Exempt | 0.058812067 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.033333133 | 3.3333% | 0.006732341 | 0.000224410 | Exempt | 0.033333133 |

047.04 Waterworks Dist # 40 ANTELOPE VALLEY

| | | | | | |
|-------|-------------|-----------------------|-------------|-------------|-------------|
| Total | 0.000000000 | 0.00000% 100.0000% | 0.006732341 | 0.000000000 | 0.003373492 |
|-------|-------------|-----------------------|-------------|-------------|-------------|

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average Waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

TRANSFER RESOLUTION WORKSHEET

Waterworks District # 40 - ACO FUND

51.75

2513

July 1, 2007

40-94(4-160) LAFCO 2005-20

0.006867180

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

| Acct No. Taxing Agency | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|---|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.208322648 | 20.8323% | 0.006867180 | 0.001430589 | -0.001468511 | 0.206854137 |
| 1.20 LA. COUNTY ACCUM CAP OUTLAY | 0.000140208 | 0.0140% | 0.006867180 | 0.000000963 | 0.000000000 | 0.000140208 |
| 3.01 LA COUNTY LIBRARY | 0.029860015 | 2.9860% | 0.006867180 | 0.000205054 | -0.000205054 | 0.029654961 |
| 7.30 CONSOL FIRE PRO.DIST.OF L.A.CO. | 0.159916093 | 15.9916% | 0.006867180 | 0.001098173 | -0.001098173 | 0.158817921 |
| 7.31 LA C FIRE:FFW | 0.005381940 | 0.5382% | 0.006867180 | 0.000036959 | 0.000000000 | 0.005381940 |
| 47.04 WATERWORKS DIST #40 - ANTELOPE VALLEY | 0.003373492 | 0.3373% | 0.006867180 | 0.000023166 | -0.000023166 | 0.003350325 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001717187 | 0.1717% | 0.006867180 | 0.000011792 | -0.000011792 | 0.001705395 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.002157890 | 0.2158% | 0.006867180 | 0.000014819 | -0.000014819 | 0.002143071 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.001154282 | 0.1154% | 0.006867180 | 0.000007927 | -0.000007927 | 0.001146356 |
| 186.01 CITY-LANCASTER TD #1 | 0.065662132 | 6.5662% | 0.006867180 | 0.000450914 | 0.0065211218 | |
| 300.10 ANTELOPE VY.-EAST KERN WATER AGY | 0.023401606 | 2.3402% | 0.006867180 | 0.000160703 | -0.000160703 | 0.023240903 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.062919524 | 6.2911% | 0.006867180 | 0.000432018 | Exempt | 0.062910524 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.133002157 | 13.3002% | 0.006867180 | 0.000913350 | Exempt | 0.133002157 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001739312 | 0.1739% | 0.006867180 | 0.000011944 | Exempt | 0.001739312 |
| 400.21 CHILDREN'S INSTIL TUITION FUND | 0.003451924 | 0.3452% | 0.006867180 | 0.000023705 | Exempt | 0.003451924 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.073282725 | 7.3283% | 0.006867180 | 0.000503246 | Exempt | 0.073282725 |
| 529.06 CO.SCH.SERV.FD.- LANCASTER | 0.010848803 | 1.0844% | 0.006867180 | 0.000074466 | Exempt | 0.010848803 |
| 529.07 DEV CTR HDCCPD MINOR LANCASTER | 0.001051426 | 0.1051% | 0.006867180 | 0.000007220 | Exempt | 0.001051426 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.120044361 | 12.0044% | 0.006867180 | 0.000824366 | Exempt | 0.120044361 |
| 717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000441076 | 0.0441% | 0.006867180 | 0.000003029 | Exempt | 0.000441076 |
| 717.07 ANTELOPE VY. UN.HI.-ELEM SCH FD. | 0.058812067 | 5.8812% | 0.006867180 | 0.000403873 | Exempt | 0.058812067 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.033333133 | 3.3333% | 0.006867180 | 0.000228905 | Exempt | 0.033333133 |

051.75 Waterworks Dist # 40 ACO FUND

| | | | | | |
|-------|-------------|----------------------|-------------|--------------|-------------|
| Total | 0.000000000 | 0.00000% 0.006867180 | 0.000000000 | 0.000000000 | 0.003441058 |
| | 1.000000000 | 100.0000% | 0.006867180 | -0.003441058 | 1.000000000 |

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-94 (4-160), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2005-20, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley East-Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-94 (4-160) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-94 (4-160) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-94 (4-160) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-94 (4-160) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-94 (4-160) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-94 (4-160).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 29 day of Sept, 2006, by
the following vote:

AYES: 7

NOES: 0

ABSENT: 0

ABSTAIN: 0

Andy D. Buttledge
Chairperson, Board of Directors
Antelope Valley-East Kern Water Agency

ATTEST:

Maf J. Mar
Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:

047.04
2513

Effective Date:
Annexation Number:

July 1, 2007
40-94(4-160) LAFCO 2005-20

Waterworks District # 40, Antelope Valley

Based on their 2005-06 Tax Sharing Ratios

| Acct No. Taxing Agency | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|---|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.209772082 | 20.9772% | 0.006732341 | 0.001412257 | -0.001449434 | 0.208322648 |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.000140208 | 0.0140% | 0.006732341 | 0.000000944 | 0.000000000 | 0.000140208 |
| 3.01 LA COUNTY LIBRARY | 0.030062405 | 3.0062% | 0.006732341 | 0.000202390 | -0.000202390 | 0.029980015 |
| 7.30 CONSOL FIRE PRO.DIST.OF L.A.C.O. | 0.161000000 | 16.1000% | 0.006732341 | 0.001083907 | -0.001083907 | 0.159916093 |
| 7.31 LAC FIRE-FFW | 0.005381940 | 0.5382% | 0.006732341 | 0.000036233 | 0.000000000 | 0.005381940 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001728826 | 0.1729% | 0.006732341 | 0.000011639 | -0.000011639 | 0.001717187 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.002172516 | 0.2173% | 0.006732341 | 0.000014626 | -0.000014626 | 0.002157890 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.001162106 | 0.1162% | 0.006732341 | 0.000007824 | -0.000007824 | 0.001154282 |
| 186.01 CITY-LANCASTER TD #1 RP 6 | 0.066107188 | 6.6107% | 0.006732341 | 0.000445056 | -0.000445056 | 0.065662132 |
| 300.10 ANTELOPE VY-EAST KERN WATER AGY | 0.023560221 | 2.3560% | 0.006732341 | 0.0000158615 | -0.0000158615 | 0.023401606 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.062910524 | 6.2911% | 0.006732341 | 0.000423535 | Exempt | 0.062910524 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.133002157 | 13.3002% | 0.006732341 | 0.000895416 | Exempt | 0.133002157 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001739312 | 0.1739% | 0.006732341 | 0.000011710 | Exempt | 0.001739312 |
| 400.21 CHILDREN'S INSTIL TUITION FUND | 0.003451924 | 0.3452% | 0.006732341 | 0.000023240 | Exempt | 0.003451924 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.073282725 | 7.3283% | 0.006732341 | 0.000493364 | Exempt | 0.073282725 |
| 529.06 CO.SCH.SERV.FD.-LANCASTER | 0.010843803 | 1.0844% | 0.006732341 | 0.000073004 | Exempt | 0.010843803 |
| 529.07 DEV CTR HDGPD MINOR LANCASTER | 0.001051426 | 0.1051% | 0.006732341 | 0.0000107079 | Exempt | 0.001051426 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.120044361 | 12.0044% | 0.006732341 | 0.000808180 | Exempt | 0.120044361 |
| 717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000441076 | 0.0441% | 0.006732341 | 0.00002969 | Exempt | 0.000441076 |
| 717.07 ANTELOPE VY UN.HI.-ELEM SCH FD. | 0.058812067 | 5.8812% | 0.006732341 | 0.000395943 | Exempt | 0.058812067 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.033333133 | 3.3333% | 0.006732341 | 0.000224410 | Exempt | 0.033333133 |

| | | | | | |
|--|-------------|-----------------------|-------------|--------------|-------------|
| 047.04 Waterworks Dist# 40 ANTELOPE VALLEY | 0.000000000 | 0.00000% 100.0000% | 0.006732341 | 0.000000000 | 0.003373492 |
| Total | 1.000000000 | | 0.006732341 | -0.003373492 | 1.000000000 |

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County General fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 - ACO FUND
51.75
2513
July 1, 2007
40-94(4-160) LAFCO 2005-20

**Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios**

| Acct No. Taxing Agency | Current Tax Share | Percent | Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|---|----------------------|------------------|------------------------|---|----------------------------------|-------------------------------------|
| | | | | | | |
| 1.05 LOS ANGELES COUNTY GENERAL | 0.208322648 | 20.8323% | 0.006867180 | 0.001430589 | -0.001468511 | 0.206854137 |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.000140208 | 0.0140% | 0.006867180 | 0.000000963 | 0.000000000 | 0.000144208 |
| 3.01 LA COUNTY LIBRARY | 0.029860015 | 2.9860% | 0.006867180 | 0.000205054 | -0.000205054 | 0.029654961 |
| 7.30 CONSOL FIRE PRO.DIST.OF L.A.CO. | 0.159916093 | 15.9916% | 0.006867180 | 0.001098173 | -0.001098173 | 0.158817921 |
| 7.31 LA C FIRE-FFWV | 0.005381940 | 0.5382% | 0.006867180 | 0.000036959 | 0.000000000 | 0.005381940 |
| 47.04 WATERWORKS DIST #40 - ANTELOPE VALLE | 0.003373492 | 0.3373% | 0.006867180 | 0.000023166 | -0.000023166 | 0.003350325 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001717187 | 0.1717% | 0.006867180 | 0.000011792 | -0.000011792 | 0.001705395 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.002157890 | 0.2158% | 0.006867180 | 0.000014819 | -0.000014819 | 0.002143071 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.0011154282 | 0.1154% | 0.006867180 | 0.000007927 | -0.000007927 | 0.001146356 |
| 186.01 CITY-LANCASTER TD#1 | 0.065662132 | 6.5662% | 0.006867180 | 0.000450914 | -0.000450914 | 0.065211218 |
| 300.10 ANTELOPE VY.-EAST KERN WATER AGY | 0.023401606 | 2.3402% | 0.006867180 | 0.000160703 | -0.000160703 | 0.023240903 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.062910524 | 6.2911% | 0.006867180 | 0.000432018 | Exempt | 0.062910524 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.133002157 | 13.3002% | 0.006867180 | 0.000913350 | Exempt | 0.133002157 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001739312 | 0.1739% | 0.006867180 | 0.000011944 | Exempt | 0.001739312 |
| 400.21 CHILDREN'S INSTIL TUITION FUND | 0.003451924 | 0.3452% | 0.006867180 | 0.000023705 | Exempt | 0.003451924 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.073227225 | 7.3283% | 0.006867180 | 0.000503246 | Exempt | 0.073227225 |
| 529.06 CO.SCH.SERV.FD.- LANCASTER | 0.010843803 | 1.0844% | 0.006867180 | 0.000074466 | Exempt | 0.010843803 |
| 529.07 DEV CTR HDCPD MINOR LANCASTER | 0.001051426 | 0.1051% | 0.006867180 | 0.000007220 | Exempt | 0.001051426 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.120044361 | 12.0044% | 0.006867180 | 0.000824366 | Exempt | 0.120044361 |
| 717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000441076 | 0.0441% | 0.006867180 | 0.000003029 | Exempt | 0.000441076 |
| 717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD. | 0.058812067 | 5.8812% | 0.006867180 | 0.000403873 | Exempt | 0.058812067 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.033333133 | 3.3333% | 0.006867180 | 0.000228905 | Exempt | 0.033333133 |
| 051.75 Waterworks Dist # 40 ACO FUND | 0.000000000 | 0.00000% | 0.006867180 | 0.000000000 | 0.003441058 | 0.003441058 |
| Total | 1.000000000 | 100.0000% | 0.006867180 | -0.003441058 | 1.000000000 | 1.000000000 |

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.

- (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County General fund obligation for debt service and FFV.

- (6) Final share distributions to be reflected in tax transfer resolution.

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT, THE BOARD OF
DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES
COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-114 (4-179), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-17, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-114 (4-179) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-114 (4-179) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-114 (4-179) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-114 (4-179) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-114 (4-179) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-114 (4-179).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

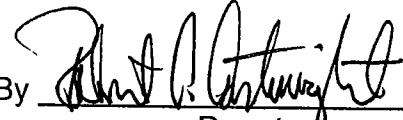
The foregoing Resolution was adopted on the _____ day of _____, 2007,
by the Board of Supervisors of the County of Los Angeles as the governing body of the
Los Angeles County Waterworks District No. 40, Antelope Valley.

SACHI A. HAMAI
Executive Officer of the
Board of Supervisors of the
County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.
County Counsel

By 
Deputy

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

5870

July 1, 2007

40-114(4-179) LAFCO 2006-17

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

0.006732341

| Account No. Taxing Agency | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|--|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.428818304 | 42.8818% | 0.006732341 | 0.002886951 | -0.002928716 | 0.425889588 |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.000112884 | 0.0113% | 0.006732341 | 0.000000760 | 0.000000000 | 0.000112884 |
| 3.01 L A COUNTY LIBRARY | 0.028868023 | 2.8868% | 0.006732341 | 0.000194349 | -0.000194349 | 0.028673674 |
| 7.30 CONSOL FIRE PRO.DIST.OF L.A.CO. | 0.173609386 | 17.3609% | 0.006732341 | 0.001168798 | -0.001168798 | 0.172440588 |
| 7.31 L A C FIRE-FFW | 0.006090809 | 0.6091% | 0.006732341 | 0.000041005 | 0.000000000 | 0.006090809 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001581137 | 0.1581% | 0.006732341 | 0.000010645 | -0.000010645 | 0.001570492 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.001990193 | 0.1990% | 0.006732341 | 0.000013399 | -0.000013399 | 0.001976794 |
| 66.45 CO SANIT DIST NO 14 OPERATING | 0.029768748 | 2.9769% | 0.006732341 | 0.000200413 | -0.000200413 | 0.029568335 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.000935660 | 0.0936% | 0.006732341 | 0.00006299 | -0.00006299 | 0.000929361 |
| 186.01 CITY-LANCASTER TD #1 RP 6 | 0.067561043 | 6.7561% | 0.006732341 | 0.000454844 | -0.000454844 | 0.067106199 |
| 300.10 ANTELOPE VY-EAST KERN WATER AGY | 0.018968627 | 1.8969% | 0.006732341 | 0.000127703 | -0.000127703 | 0.018840924 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.000000000 | 0.0000% | 0.006732341 | 0.000000000 | Exempt | 0.000000000 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.000000000 | 0.0000% | 0.006732341 | 0.000000000 | Exempt | 0.000000000 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001400525 | 0.1401% | 0.006732341 | 0.000009429 | Exempt | 0.001400525 |
| 400.21 CHILDREN'S INSTL TUITION FUND | 0.0022779558 | 0.2780% | 0.006732341 | 0.000018713 | Exempt | 0.0022779558 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.054943149 | 5.4943% | 0.006732341 | 0.000368996 | Exempt | 0.054943149 |
| 529.06 CO.SCH.SERV.FD.- LANCASTER | 0.010525309 | 1.0525% | 0.006732341 | 0.000070860 | Exempt | 0.010525309 |
| 529.07 DEV CTR HDCPD MINOR LANCASTER | 0.000834184 | 0.0834% | 0.006732341 | 0.000005616 | Exempt | 0.000834184 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.0966681062 | 9.6661% | 0.006732341 | 0.000650755 | Exempt | 0.0966681062 |
| 717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000355165 | 0.0355% | 0.006732341 | 0.000002391 | Exempt | 0.000355165 |
| 717.07 ANTELOPE VY.JN.HI.-ELEM SCH FD. | 0.047356090 | 4.7356% | 0.006732341 | 0.000318817 | Exempt | 0.047356090 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.026840144 | 2.6840% | 0.006732341 | 0.000180697 | Exempt | 0.026840144 |
| 047.04 Waterworks Dist # 40 ANTELOPE VALLEY | 0.000000000 | 0.0000% | 0.006732341 | 0.000000000 | 0.000000000 | 0.005105166 |
| Total | 1.000000000 | 100.0000% | | 0.006732341 | -0.005105166 | 1.000000000 |

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.

- (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).

- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFV.
 (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
 Account No.
 TRA:
 Effective Date:
 Annexation Number:

Waterworks District # 40 - ACO FUND

51.75

5870

July 1, 2007

40-114(4-179) LAFCO 2006-17

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

| Account No. Taxing Agency | Current Tax Share | Percent | (1) | (2) = (1) / Total | (3) | (4) = (2) * (3) | (5) | (6) = (1) + (5) New Net Share |
|---|--------------------|------------------|---------------------|---------------------|------------------------|--------------------|-----|----------------------------------|
| | | | Proposed Dist Share | Alloc of Dist Share | Allocation Adjustments | | | |
| 1.05 LOS ANGELES COUNTY GENERAL | 0.425889588 | 42.58890% | 0.006867180 | 0.002967262 | -0.002967262 | 0.422922325 | | |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.00012884 | 0.0113% | 0.006867180 | 0.000000775 | 0.000000000 | 0.000112884 | | |
| 3.01 LA COUNTY LIBRARY | 0.028673674 | 2.8674% | 0.006867180 | 0.000196907 | -0.000196907 | 0.028476766 | | |
| 7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO. | 0.172440588 | 17.2441% | 0.006867180 | 0.001184181 | -0.001184181 | 0.171256448 | | |
| 7.31 LAC FIRE-FFW | 0.006990809 | 0.6091% | 0.006867180 | 0.000041827 | 0.000000000 | 0.006090809 | | |
| 47.04 WATERWORKS DIST #40 - ANTELOPE VALLEY | 0.005105166 | 0.5105% | 0.006867180 | 0.000035058 | -0.000035058 | 0.005070108 | | |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001570492 | 0.1570% | 0.006867180 | 0.000010785 | -0.000010785 | 0.001559707 | | |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.001976794 | 0.1977% | 0.006867180 | 0.000013575 | -0.000013575 | 0.001963219 | | |
| 66.45 CO SANIT DIST NO 14 OPERATING | 0.029568335 | 2.9568% | 0.006867180 | 0.000223051 | -0.000223051 | 0.029362284 | | |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.000829361 | 0.0929% | 0.006867180 | 0.000006382 | -0.000006382 | 0.0000922979 | | |
| 186.01 CITY-LANCASTER TD #1 | 0.067106199 | 6.7106% | 0.006867180 | 0.000460830 | -0.000460830 | 0.0666445369 | | |
| 300.10 ANTELOPE VY-EAST KERN WATER AGY | 0.018840924 | 1.8841% | 0.006867180 | 0.000129384 | -0.000129384 | 0.018711540 | | |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.000000000 | 0.0000% | 0.006867180 | 0.000000000 | Exempt | 0.000000000 | | |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.000000000 | 0.0000% | 0.006867180 | 0.000000000 | Exempt | 0.000000000 | | |
| 400.15 COUNTY SCHOOL SERVICES | 0.001400525 | 0.1401% | 0.006867180 | 0.000009618 | Exempt | 0.001400525 | | |
| 400.21 CHILDREN'S INSTL TUITION FUND | 0.002779558 | 0.2780% | 0.006867180 | 0.000019088 | Exempt | 0.002779558 | | |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.054943149 | 5.4943% | 0.006867180 | 0.000377304 | Exempt | 0.054943149 | | |
| 529.06 CO.SCH.SERV.FD.- LANCASTER | 0.010525309 | 1.0525% | 0.006867180 | 0.000072279 | Exempt | 0.010525309 | | |
| 529.07 DEV CTR HDCPD MINOR LANCASTER | 0.000834184 | 0.0834% | 0.006867180 | 0.000005728 | Exempt | 0.000834184 | | |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.096661062 | 9.6661% | 0.006867180 | 0.000063789 | Exempt | 0.096661062 | | |
| 717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000355165 | 0.0355% | 0.006867180 | 0.000002439 | Exempt | 0.000355165 | | |
| 717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD. | 0.047356090 | 4.7356% | 0.006867180 | 0.0000325203 | Exempt | 0.047356090 | | |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.0268440144 | 2.6840% | 0.006867180 | 0.000184316 | Exempt | 0.0268440144 | | |
| 051.75 Waterworks Dist # 40 ACO FUND | 0.000000000 | 0.0000% | 0.006867180 | 0.000000000 | 0.000000000 | 0.005207416 | | |
| Total | 1.000000000 | 100.0000% | | | | 1.000000000 | | |

(1) Current share as reflected in the Auditors ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average Waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT, THE BOARD OF
DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES
COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-114 (4-179), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-17, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-114 (4-179) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-114 (4-179) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-114 (4-179) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-114 (4-179) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-114 (4-179) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-114 (4-179).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 17 day of October, 2006, by
the following vote:

AYES: 4

NOES: 0

ABSENT: 1

ABSTAIN: 0



Chairperson, Board of Trustees
Antelope Valley Mosquito
& Vector Control

ATTEST:



Barbara Little
Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
 Account No.
 TRA:
 Effective Date:
 Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

5870

July 1, 2007

40-114(4-179) LAFCO 2006-17

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

0.006732341

| Account No. Taxing Agency | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|---|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.428818304 | 42.8818% | 0.006732341 | 0.002886951 | -0.002928716 | 0.425889588 |
| 1.20 LA. COUNTY ACCUM CAP OUTLAY | 0.000112884 | 0.0113% | 0.006732341 | 0.000000760 | 0.000000000 | 0.000112884 |
| 3.01 LA COUNTY LIBRARY | 0.028868023 | 2.8868% | 0.006732341 | 0.000194349 | -0.000194349 | 0.028673674 |
| 7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO. | 0.173609386 | 17.3609% | 0.006732341 | 0.001168798 | -0.001168798 | 0.172440588 |
| 7.31 L A C FIRE-FFW | 0.006090809 | 0.6091% | 0.006732341 | 0.000041005 | 0.000000000 | 0.006090809 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001581137 | 0.1581% | 0.006732341 | 0.000010645 | -0.000010645 | 0.001570492 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.001990193 | 0.1990% | 0.006732341 | 0.000013399 | -0.000013399 | 0.001976794 |
| 66.45 CO SANIT DIST NO 14 OPERATING | 0.029768748 | 2.9769% | 0.006732341 | 0.000200413 | -0.000200413 | 0.029568335 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.000935660 | 0.0936% | 0.006732341 | 0.000006299 | -0.000006299 | 0.000929361 |
| 186.01 CITY-LANCASTER TD #1 RP 6 | 0.067561043 | 6.7561% | 0.006732341 | 0.000454844 | -0.000454844 | 0.067106199 |
| 300.10 ANTELOPE VY-EAST KERN WATER AGY | 0.018968627 | 1.8968% | 0.006732341 | 0.000127703 | -0.000127703 | 0.018840924 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.000000000 | 0.0000% | 0.006732341 | 0.000000000 | Exempt | 0.000000000 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.000000000 | 0.0000% | 0.006732341 | 0.000000000 | Exempt | 0.000000000 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001400525 | 0.1401% | 0.006732341 | 0.00009429 | Exempt | 0.001400525 |
| 400.21 CHILDRENS INSTL TUITION FUND | 0.002277958 | 0.2780% | 0.006732341 | 0.00018713 | Exempt | 0.002277958 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.054943149 | 5.4943% | 0.006732341 | 0.000369896 | Exempt | 0.054943149 |
| 529.06 CO.SCH.SERV.FD.- LANCASTER | 0.010525309 | 1.0525% | 0.006732341 | 0.000070860 | Exempt | 0.010525309 |
| 529.07 DEV CTR HDCPD MINOR LANCASTER | 0.000834184 | 0.0834% | 0.006732341 | 0.00005616 | Exempt | 0.000834184 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.093861062 | 9.6661% | 0.006732341 | 0.000650755 | Exempt | 0.093861062 |
| 717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000355165 | 0.0355% | 0.006732341 | 0.00002391 | Exempt | 0.000355165 |
| 717.07 ANTELOPE VY.HI.-ELEM SCH FD. | 0.04356090 | 4.7356% | 0.006732341 | 0.000318817 | Exempt | 0.047356090 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.028840144 | 2.6840% | 0.006732341 | 0.000180697 | Exempt | 0.026840144 |

047.04 Waterworks Dist # 40 ANTELOPE VALLEY

| | | | | | |
|-------|-------------|----------|-------------|-------------|-------------|
| Total | 0.000000000 | 0.00000% | 0.006732341 | 0.000000000 | 0.005105166 |
|-------|-------------|----------|-------------|-------------|-------------|

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 - ACO FUND
51.75
5870
July 1, 2007
40-114(4-179) LAFCO 2006-17

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

| Account No. Taxing Agency | (1) Current Tax Share | (2) = (1) / Total | (3) Proposed Dist Share | (4) = (2) * (3) | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|---|-----------------------|-------------------|-------------------------|--------------------|----------------------------|----------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.425889588 | 42.5890% | 0.006867180 | 0.002924660 | -0.002967262 | 0.422922325 |
| 1.20 LA COUNTY ACCUM CAP OUTLAY | 0.000112884 | 0.0113% | 0.006867180 | 0.000000775 | 0.000000000 | 0.000112884 |
| 3.01 LA COUNTY LIBRARY | 0.026673674 | 2.8674% | 0.006867180 | 0.000196907 | -0.000196907 | 0.028476766 |
| 7.30 CONSOL FIRE PRO.DIST.OF L.A.CO. | 0.172440588 | 17.2441% | 0.006867180 | 0.001184181 | -0.001184181 | 0.171256408 |
| 7.31 LAC FIRE-FFW | 0.006090809 | 0.6091% | 0.006867180 | 0.000041827 | 0.000000000 | 0.006090809 |
| 47.04 WATERWORKS DIST #40 - ANTELOPE VALLE | 0.005105166 | 0.5105% | 0.006867180 | 0.0000325058 | -0.000035058 | 0.005071018 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001570492 | 0.1570% | 0.006867180 | 0.00010785 | -0.000010785 | 0.001559707 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.001976794 | 0.1977% | 0.006867180 | 0.000013575 | -0.000013575 | 0.001963219 |
| 66.45 CO SANIT DIST NO 14 OPERATING | 0.029568335 | 2.9568% | 0.006867180 | 0.000203051 | -0.000203051 | 0.029365284 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.000929361 | 0.0929% | 0.006867180 | 0.0000063382 | -0.0000063382 | 0.000922979 |
| 186.01 CITY-LANCASTER TD #1 | 0.067106199 | 6.7106% | 0.006867180 | 0.000460830 | -0.000460830 | 0.066645369 |
| 300.10 ANTELOPE VY.-EAST KERN WATER AGY | 0.018404924 | 1.8841% | 0.006867180 | 0.000129384 | -0.000129384 | 0.018711540 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.000000000 | 0.0000% | 0.006867180 | 0.000000000 | Exempt | 0.000000000 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.000000000 | 0.0000% | 0.006867180 | 0.000000000 | Exempt | 0.000000000 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001400525 | 0.1401% | 0.006867180 | 0.000009618 | Exempt | 0.001400525 |
| 400.21 CHILDREN'S INSTL TUITION FUND | 0.002777958 | 0.2780% | 0.006867180 | 0.000190988 | Exempt | 0.002777958 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.054943149 | 5.4943% | 0.006867180 | 0.000377304 | Exempt | 0.054943149 |
| 529.06 CO.SCH.SERV/FD.- LANCASTER | 0.010525509 | 1.0525% | 0.006867180 | 0.000072279 | Exempt | 0.010525509 |
| 529.07 DEV CTR HDCPD MINOR LANCASTER | 0.000834184 | 0.0834% | 0.006867180 | 0.000005728 | Exempt | 0.000834184 |
| 711.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.096661062 | 9.6661% | 0.006867180 | 0.000663789 | Exempt | 0.096661062 |
| 711.06 CO.SCH.SERV/FD.- ANTELOPE VALLEY | 0.000355165 | 0.0355% | 0.006867180 | 0.00002439 | Exempt | 0.000355165 |
| 711.07 ANTELOPE VY.JN.HI.-ELEM SCH FD. | 0.047356090 | 4.7356% | 0.006867180 | 0.00035203 | Exempt | 0.047356090 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL | 0.026340144 | 2.6840% | 0.006867180 | 0.000154316 | Exempt | 0.026840144 |
| 051.75 Waterworks Dist # 40 ACO FUND | 0.000000000 | 0.0000% | 0.006867180 | 0.000000000 | 0.000000000 | 0.005207416 |
| Total | 1.000000000 | 100.0000% | | 0.006867180 | -0.005207416 | 1.000000000 |

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
- (6) Final share distributions to be reflected in tax transfer resolution.

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT, THE BOARD OF
DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES
COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-114 (4-179), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-17, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-114 (4-179) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-114 (4-179) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-114 (4-179) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-114 (4-179) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-114 (4-179) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-114 (4-179).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 25th day of October, 2006, by
the following vote:

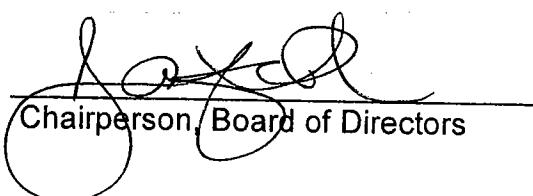
AYES: Three (3)

NOES: None

ABSENT: None

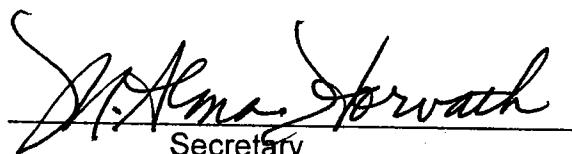
ABSTAIN: None

County Sanitation District No. 14
of Los Angeles County



Chairperson, Board of Directors

ATTEST:



Secretary

OCT 25 2006

Date

Page 3 of 3

(SIGNED IN COUNTERPART)

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

047.04

5870

TRA:

July 1, 2007

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

40-114(4-179)

LAFCO

2006-17

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

0.006732341

| Account No. Taxing Agency | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|---|-----------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.428818304 | 42.8818% | 0.006732341 | 0.002886951 | -0.002928716 | 0.425889588 |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.000112884 | 0.0113% | 0.006732341 | 0.000000760 | 0.000000000 | 0.000112884 |
| 3.01 L.A. COUNTY LIBRARY | 0.028868023 | 2.8868% | 0.006732341 | 0.000194349 | -0.000194349 | 0.028673674 |
| 7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO. | 0.173609386 | 17.3609% | 0.006732341 | 0.001168798 | -0.001168798 | 0.172440588 |
| 7.31 LAC FIRE-FFW | 0.006090809 | 0.6091% | 0.006732341 | 0.000041005 | 0.000000000 | 0.006090809 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001581137 | 0.1581% | 0.006732341 | 0.000010645 | -0.000010645 | 0.001570492 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.001990193 | 0.1990% | 0.006732341 | 0.000013399 | -0.000013399 | 0.001976794 |
| 66.45 CO SANIT DIST NO 14 OPERATING | 0.029768748 | 2.9769% | 0.006732341 | 0.000200413 | -0.000200413 | 0.029566335 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.000935660 | 0.0936% | 0.006732341 | 0.000006299 | -0.000006299 | 0.000923361 |
| 186.01 CITY-LANCASTER TD #1 RP 6 | 0.067561043 | 6.7561% | 0.006732341 | 0.000454844 | -0.000454844 | 0.067106199 |
| 300.10 ANTELOPE VY-EAST KERN WATER AGY | 0.018968627 | 1.8969% | 0.006732341 | 0.000127703 | -0.000127703 | 0.01840924 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.000000000 | 0.0000% | 0.006732341 | 0.000000000 | Exempt | 0.000000000 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.000000000 | 0.0000% | 0.006732341 | 0.000000000 | Exempt | 0.000000000 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001400525 | 0.1401% | 0.006732341 | 0.000009429 | Exempt | 0.001400525 |
| 400.21 CHILDREN'S INSTIL TUITION FUND | 0.0027779558 | 0.2780% | 0.006732341 | 0.000018713 | Exempt | 0.0027779558 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.054943149 | 5.4943% | 0.006732341 | 0.000369896 | Exempt | 0.054943149 |
| 529.06 CO.SCH.SERV.FD.- LANCASTER | 0.010525309 | 1.0525% | 0.006732341 | 0.000070860 | Exempt | 0.010525309 |
| 529.07 DEV CTR HDCPD MINOR LANCASTER | 0.000834184 | 0.0834% | 0.006732341 | 0.000005616 | Exempt | 0.000834184 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.096661062 | 9.6661% | 0.006732341 | 0.000650755 | Exempt | 0.096661062 |
| 717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000355165 | 0.0355% | 0.006732341 | 0.000002391 | Exempt | 0.000355165 |
| 717.07 ANTELOPE VY.HI.-ELEM SCH FD. | 0.047356090 | 4.7356% | 0.006732341 | 0.000318817 | Exempt | 0.047356090 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.026840144 | 2.6840% | 0.006732341 | 0.000180697 | Exempt | 0.026840144 |

047.04 Waterworks Dist # 40 ANTELOPE VALLEY

| | | | | | |
|-------|-------------|-----------|-------------|-------------|-------------|
| Total | 1.000000000 | 100.0000% | 0.006732341 | 0.000000000 | 0.005105166 |
|-------|-------------|-----------|-------------|-------------|-------------|

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Waterworks District # 40 - ACO FUND

51.75

5870

July 1, 2007

40-114(4-179) LAFCO 2006-17

Annexation To:

Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

0.006867180

| Account No. Taxing Agency | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|--|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.425889588 | 42.5890% | 0.006867180 | 0.00294660 | -0.002967262 | 0.42292325 |
| 1.20 LA. COUNTY ACCUM CAP OUTLAY | 0.000112884 | 0.0113% | 0.006867180 | 0.000000775 | 0.000000000 | 0.000112884 |
| 3.01 LA COUNTY LIBRARY | 0.028673674 | 2.8674% | 0.006867180 | 0.000196907 | -0.000196907 | 0.028476766 |
| 7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO. | 0.172440588 | 17.2441% | 0.006867180 | 0.001184181 | -0.001184181 | 0.171256408 |
| 7.31 LA. C FIRE-FFW | 0.006090809 | 0.6091% | 0.006867180 | 0.000041827 | 0.000000000 | 0.006090809 |
| 47.04 WATERWORKS DIST #40 - ANTELOPE VALLE | 0.005105166 | 0.5105% | 0.006867180 | 0.000035058 | -0.000035058 | 0.005070108 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001570492 | 0.1570% | 0.006867180 | 0.000010785 | -0.000010785 | 0.001559707 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.001976794 | 0.1977% | 0.006867180 | 0.000013575 | -0.000013575 | 0.001963219 |
| 66.45 CO SANIT DIST NO 14 OPERATING | 0.029568335 | 2.9568% | 0.006867180 | 0.000203051 | -0.000203051 | 0.029365284 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.000929361 | 0.0929% | 0.006867180 | 0.000006382 | -0.000006382 | 0.00092979 |
| 186.01 CITY-LANCASTER TD #1 | 0.067106199 | 6.7106% | 0.006867180 | 0.000460830 | -0.000460830 | 0.066645369 |
| 300.10 ANTELOPE VY.-EAST KERN WATER AGY | 0.018840924 | 1.8841% | 0.006867180 | 0.000129384 | -0.000129384 | 0.018711540 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.000000000 | 0.0000% | 0.006867180 | 0.000000000 | Exempt | 0.000000000 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.000000000 | 0.0000% | 0.006867180 | 0.000000000 | Exempt | 0.000000000 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001400525 | 0.1401% | 0.006867180 | 0.00009618 | Exempt | 0.001400525 |
| 400.21 CHILDRENS INSTIL TUITION FUND | 0.002779558 | 0.2780% | 0.006867180 | 0.000019088 | Exempt | 0.002779558 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.054943149 | 5.4943% | 0.006867180 | 0.000377304 | Exempt | 0.054943149 |
| 529.06 CO.SCH.SERV.FD.- LANCASTER | 0.010525309 | 1.0525% | 0.006867180 | 0.000072279 | Exempt | 0.010525309 |
| 529.07 DEV CTR HCDPD MINOR LANCASTER | 0.000834184 | 0.0834% | 0.006867180 | 0.000005728 | Exempt | 0.000834184 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.096661062 | 9.6661% | 0.006867180 | 0.000663789 | Exempt | 0.096661062 |
| 717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000355165 | 0.0355% | 0.006867180 | 0.000024439 | Exempt | 0.000355165 |
| 717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD. | 0.047356090 | 4.7356% | 0.006867180 | 0.000325203 | Exempt | 0.047356090 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.026840144 | 2.6840% | 0.006867180 | 0.000184316 | Exempt | 0.026840144 |

051.75 Waterworks Dist # 40 ACO FUND

| | | | | | |
|-------|-------------|-----------|-------------|-------------|-------------|
| Total | 1.000000000 | 100.0000% | 0.006867180 | 0.000000000 | 0.005207416 |
|-------|-------------|-----------|-------------|-------------|-------------|

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT, THE BOARD OF
DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES
COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-114 (4-179), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-17, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-114 (4-179) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-114 (4-179) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED, as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-114 (4-179) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-114 (4-179) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-114 (4-179) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-114 (4-179).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

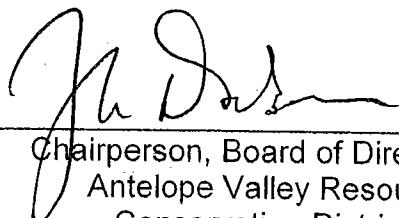
PASSED, APPROVED, AND ADOPTED this 25th day of October, 2006, by
the following vote:

AYES: Jim Dodson, Ann Gregg, and Steve Rodrigues

NOES:

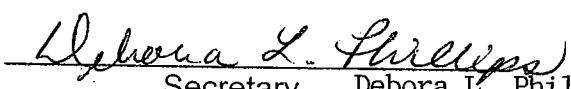
ABSENT: Kathleen Burr

ABSTAIN:



Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:


Secretary Debora L. Phillips

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

5870

July 1, 2007
40-114(4-179) LAFCO 2006-17Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

0.0006732341

| Account No. Taxing Agency | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|--|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.4298818304 | 42.8818% | 0.006732341 | 0.002886951 | -0.002928716 | 0.425889588 |
| 1.20 LA. COUNTY ACCUM CAP OUTLAY | 0.000112884 | 0.0113% | 0.006732341 | 0.000000760 | 0.000000000 | 0.000112884 |
| 3.01 LA. COUNTY LIBRARY | 0.028868023 | 2.8868% | 0.006732341 | 0.000194349 | -0.000194349 | 0.028673674 |
| 7.30 CONSOL FIRE PRO.DIST.OF L.A.CO. | 0.173609386 | 17.3609% | 0.006732341 | 0.001168798 | -0.001168798 | 0.172440588 |
| 7.31 LAC FIRE-FFW | 0.006090809 | 0.6091% | 0.006732341 | 0.000041005 | 0.000000000 | 0.006090809 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001581137 | 0.1581% | 0.006732341 | 0.00010645 | -0.00010645 | 0.001570492 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.001990193 | 0.1990% | 0.006732341 | 0.00013399 | -0.000013399 | 0.001976794 |
| 66.45 CO SANIT DIST NO 14 OPERATING | 0.029768748 | 2.9769% | 0.006732341 | 0.000200413 | -0.000200413 | 0.029568335 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.000935660 | 0.0936% | 0.006732341 | 0.00006299 | -0.000006299 | 0.000929361 |
| 186.01 CITY-LANCASTER TD #1 RP 6 | 0.067561043 | 6.7561% | 0.006732341 | 0.000454844 | -0.000454844 | 0.067106199 |
| 300.10 ANTELOPE VY-EAST KERN WATER AGY | 0.018968627 | 1.8969% | 0.006732341 | 0.000127703 | -0.000127703 | 0.01840924 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.000000000 | 0.0000% | 0.006732341 | 0.000000000 | Exempt | 0.000000000 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.000000000 | 0.0000% | 0.006732341 | 0.000000000 | Exempt | 0.000000000 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001400525 | 0.1401% | 0.006732341 | 0.00009429 | Exempt | 0.001400525 |
| 400.21 CHILDREN'S INSTL TUITION FUND | 0.002779558 | 0.2780% | 0.006732341 | 0.00018713 | Exempt | 0.002779558 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.04943149 | 5.4943% | 0.006732341 | 0.000369896 | Exempt | 0.054943149 |
| 529.06 CO.SCH.SERV.FD.-LANCASTER | 0.010525309 | 1.0528% | 0.006732341 | 0.000070860 | Exempt | 0.010525309 |
| 529.07 DEV CTR HDCCPD MINOR LANCASTER | 0.000834184 | 0.0834% | 0.006732341 | 0.000005616 | Exempt | 0.000834184 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.096661062 | 9.6661% | 0.006732341 | 0.000650755 | Exempt | 0.096661062 |
| 717.06 CO.SCH.SERV.FD.-ANTELOPE VALLEY | 0.000355165 | 0.0355% | 0.006732341 | 0.000002391 | Exempt | 0.000355165 |
| 717.07 ANTELOPE VY-UN.HI-ELEM SCH FD. | 0.047356090 | 4.7356% | 0.006732341 | 0.000318817 | Exempt | 0.047356090 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.026840144 | 2.6840% | 0.006732341 | 0.000180697 | Exempt | 0.026840144 |

047.04 Waterworks Dist # 40 ANTELOPE VALLEY

| | | | | | |
|-------|-------------|-----------|-------------|-------------|--------------|
| Total | 0.000000000 | 0.00000% | 0.006732341 | 0.000000000 | 0.0005105166 |
| | 1.000000000 | 100.0000% | | 0.006732341 | -0.005105166 |

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District #40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios
0.006867180

| Account No. Taxing Agency | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|---|-----------------------|---------------------------|-------------------------|-------------------------------------|----------------------------|-------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.4258895588 | 42.5890% | 0.006867180 | 0.002924660 | -0.002967262 | 0.422922325 |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.000112884 | 0.0113% | 0.006867180 | 0.000000775 | 0.000000000 | 0.000112884 |
| 3.01 LA COUNTY LIBRARY | 0.028673674 | 2.8674% | 0.006867180 | 0.00196907 | -0.00196907 | 0.028476766 |
| 7.30 CONSOL FIRE PRO.DIST.OF L.A.C.O. | 0.172440588 | 17.2441% | 0.006867180 | 0.001184181 | -0.001184181 | 0.171256408 |
| 7.31 L.A.C FIRE-FFW | 0.006090809 | 0.6091% | 0.006867180 | 0.0000441827 | 0.000000000 | 0.006090809 |
| 47.04 WATERWORKS DIST #40 - ANTELOPE VALLE | 0.005105166 | 0.5105% | 0.006867180 | 0.000035058 | 0.000035058 | 0.000035058 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001570492 | 0.1570% | 0.006867180 | 0.000010785 | -0.000010785 | 0.001559707 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.001976794 | 0.1977% | 0.006867180 | 0.000013575 | -0.000013575 | 0.001963219 |
| 66.45 CO SANIT DIST NO 14 OPERATING | 0.029568335 | 2.9568% | 0.006867180 | 0.0000203051 | -0.0000203051 | 0.029365284 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.000929361 | 0.0929% | 0.006867180 | 0.000006382 | -0.000006382 | 0.00092979 |
| 186.01 CITY-LANCASTER TD #1 | 0.067106199 | 6.7106% | 0.006867180 | 0.000460830 | -0.000460830 | 0.066645369 |
| 300.10 ANTELOPE VY-EAST KERN WATER AGY | 0.018840924 | 1.8841% | 0.006867180 | 0.000129384 | -0.000129384 | 0.018711540 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.000000000 | 0.0000% | 0.006867180 | 0.000000000 | Exempt | 0.000000000 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.000000000 | 0.0000% | 0.006867180 | 0.000000000 | Exempt | 0.000000000 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001400525 | 0.1401% | 0.006867180 | 0.000009618 | Exempt | 0.001400525 |
| 400.21 CHILDREN'S INSTIL TUITION FUND | 0.002779558 | 0.2780% | 0.006867180 | 0.000019088 | Exempt | 0.002779558 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.054943149 | 5.4943% | 0.006867180 | 0.000377304 | Exempt | 0.054943149 |
| 529.06 CO.SCH.SERV.FD.- LANCASTER | 0.010525309 | 1.0525% | 0.006867180 | 0.000072279 | Exempt | 0.010525309 |
| 529.07 DEV/CTR HDCPD MINOR LANCASTER | 0.000834184 | 0.0834% | 0.006867180 | 0.000005728 | Exempt | 0.000834184 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.096661062 | 9.6661% | 0.006867180 | 0.000663789 | Exempt | 0.096661062 |
| 717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000355165 | 0.0355% | 0.006867180 | 0.000002439 | Exempt | 0.000355165 |
| 717.07 ANTELOPE VY.UN.HI-ELEM SCH FD. | 0.047356090 | 4.7356% | 0.006867180 | 0.000325203 | Exempt | 0.047356090 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.026540144 | 2.6840% | 0.006867180 | 0.000184316 | Exempt | 0.026840144 |
| 051.75 Waterworks Dist # 40 ACO FUND | 0.000000000 | 0.0000% | 0.006867180 | 0.000000000 | 0.000000000 | 0.005207416 |
| Total | 1.000000000 | 100.0000% | | 0.006867180 | -0.005207416 | 1.000000000 |

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
- (6) Final share distributions to be reflected in tax transfer resolution.

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT, THE BOARD OF
DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES
COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-114 (4-179), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-17, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-114 (4-179) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-114 (4-179) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED, as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-114 (4-179) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-114 (4-179) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-114 (4-179) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-114 (4-179).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

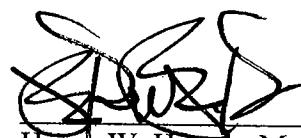
PASSED, APPROVED AND ADOPTED this 12th day of December, 2006, by the following vote:

AYES: Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearn

NOES: None

ABSENT: None

ABSTAIN: None



Henry W. Hearn, Mayor
Lancaster, CA

ATTEST:



Geri K. Bryan, CMC
City Clerk
Lancaster, CA

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
 Account No.
 TRA:
 Effective Date:
 Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

5870

July 1, 2007

40-114(4-179) LAFCO 2006-17

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

| Account No. Taxing Agency | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|--|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.428818304 | 42.8818% | 0.0006732341 | 0.002886951 | -0.002928716 | 0.425889588 |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.000112884 | 0.0113% | 0.0006732341 | 0.000000760 | 0.000000000 | 0.000112884 |
| 3.01 L.A. COUNTY LIBRARY | 0.028868023 | 2.8868% | 0.0006732341 | 0.000194349 | -0.000194349 | 0.028673674 |
| 7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO. | 0.173609386 | 17.3609% | 0.0006732341 | 0.001168798 | -0.001168798 | 0.172440588 |
| 7.31 L.A.C FIRE-FFW | 0.006090809 | 0.6091% | 0.0006732341 | 0.000041005 | 0.000000000 | 0.006090809 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001581137 | 0.1581% | 0.0006732341 | 0.000010645 | -0.000010645 | 0.001570492 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.001990193 | 0.1990% | 0.0006732341 | 0.000013399 | -0.000013399 | 0.001976794 |
| 66.45 CO SANIT DIST NO 14 OPERATING | 0.029768748 | 2.9769% | 0.0006732341 | 0.000200413 | -0.000200413 | 0.029568335 |
| 68.05 ANTELOPE VY RESOURCE CONSERV DIST | 0.000935660 | 0.0936% | 0.0006732341 | 0.000006299 | -0.000006299 | 0.0000929361 |
| 186.01 CITY-LANCASTER TD #1 RP 6 | 0.067561043 | 6.7561% | 0.0006732341 | 0.000454844 | -0.000454844 | 0.067106199 |
| 300.10 ANTELOPE VY-EAST KERN WATER AGY | 0.018968627 | 1.8969% | 0.0006732341 | 0.000127703 | -0.000127703 | 0.018840924 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.000000000 | 0.0000% | 0.0006732341 | 0.000000000 | Exempt | 0.000000000 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.000000000 | 0.0000% | 0.0006732341 | 0.000000000 | Exempt | 0.000000000 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001400525 | 0.1401% | 0.0006732341 | 0.000009429 | Exempt | 0.001400525 |
| 400.21 CHILDREN'S INSTIL TUITION FUND | 0.002277958 | 0.2780% | 0.0006732341 | 0.000018713 | Exempt | 0.002277958 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.054943149 | 5.4943% | 0.0006732341 | 0.000369896 | Exempt | 0.054943149 |
| 529.06 CO.SCH.SERV.FD.- LANCASTER | 0.010525309 | 1.0525% | 0.0006732341 | 0.000070860 | Exempt | 0.010525309 |
| 529.07 DEV.CTR.HDCPD MINOR LANCASTER | 0.000834184 | 0.0834% | 0.0006732341 | 0.000005616 | Exempt | 0.000834184 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.096661062 | 9.6661% | 0.0006732341 | 0.0000580755 | Exempt | 0.096661062 |
| 717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000355165 | 0.0355% | 0.0006732341 | 0.000002391 | Exempt | 0.000355165 |
| 717.07 ANTELOPE VY.JN.HI.-ELEM SCH FD. | 0.047356090 | 4.7356% | 0.0006732341 | 0.0000318817 | Exempt | 0.047356090 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.026340144 | 2.6840% | 0.0006732341 | 0.0000180697 | Exempt | 0.026340144 |
| 047.04 Waterworks Dist # 40 ANTELOPE VALLEY | 0.000000000 | 0.00000% | 0.0006732341 | 0.000000000 | 0.000000000 | 0.005105166 |
| Total | 1.000000000 | 100.0000% | 0.0006732341 | -0.005105166 | 1.000000000 | |

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total 100%.
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFV.
- (6) Final share distributions to be reflected in tax transfer resolution.

Annexation To:
 Account No.
TRA:
 Effective Date:
Annexation Number:

Waterworks District # 40 - ACO FUND

51.75

5870

July 1, 2007

40-114(4-179) LAFCCO 2006-17

Waterworks District # 40, ACO FUND
 Based on their 2005-06 Tax Sharing Ratios

0.006867180

| Acct No. Taxing Agency | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|---|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.4258895588 | 42.5890% | 0.006867180 | 0.00294660 | -0.002967262 | 0.42292325 |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.000112884 | 0.0113% | 0.006867180 | 0.000000775 | 0.000000000 | 0.000112884 |
| 3.01 L.A. COUNTY LIBRARY | 0.028673674 | 2.8674% | 0.006867180 | 0.000196907 | -0.000196907 | 0.028476766 |
| 7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO. | 0.172440588 | 17.2441% | 0.006867180 | 0.001184181 | -0.001184181 | 0.171256408 |
| 7.31 L.A.C FIRE-FFW | 0.006090809 | 0.6091% | 0.006867180 | 0.000041827 | 0.000000000 | 0.006090809 |
| 47.04 WATERWORKS DIST #40 - ANTELOPE VALLE | 0.005105166 | 0.5105% | 0.006867180 | 0.000035058 | -0.000035058 | 0.005070108 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001570492 | 0.1570% | 0.006867180 | 0.00010785 | -0.00010785 | 0.001559707 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.001976794 | 0.1977% | 0.006867180 | 0.00013575 | -0.000013575 | 0.001963219 |
| 66.45 CO SANIT DIST NO 14 OPERATING | 0.029568335 | 2.9568% | 0.006867180 | 0.000203051 | -0.0000203051 | 0.029365284 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.000929361 | 0.0929% | 0.006867180 | 0.00006382 | -0.000006382 | 0.0000922979 |
| 186.01 CITY-LANCASTER TD #1 | 0.067106199 | 6.7106% | 0.006867180 | 0.000460830 | -0.000460830 | 0.066645369 |
| 300.10 ANTELOPE VY.-EAST KERN WATER AGY | 0.018840924 | 1.8841% | 0.006867180 | 0.000129384 | -0.000129384 | 0.018711540 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.000000000 | 0.00000% | 0.006867180 | 0.000000000 | Exempt | 0.000000000 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.000000000 | 0.00000% | 0.006867180 | 0.000000000 | Exempt | 0.000000000 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001400525 | 0.1401% | 0.006867180 | 0.00009618 | Exempt | 0.001400525 |
| 400.21 CHILDRENS INSTL TUITION FUND | 0.002779558 | 0.2780% | 0.006867180 | 0.00019088 | Exempt | 0.002779558 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.054943149 | 5.4943% | 0.006867180 | 0.000377304 | Exempt | 0.054943149 |
| 529.06 CO.SCH.SERV.FD.- LANCASTER | 0.010525309 | 1.0525% | 0.006867180 | 0.000072279 | Exempt | 0.010525309 |
| 529.07 DEV CTR HDCPD MINOR LANCASTER | 0.000834184 | 0.0834% | 0.006867180 | 0.00005728 | Exempt | 0.000834184 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.096661062 | 9.6661% | 0.006867180 | 0.00063779 | Exempt | 0.096661062 |
| 717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000355165 | 0.0355% | 0.006867180 | 0.00002439 | Exempt | 0.000355165 |
| 717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD. | 0.047356090 | 4.7356% | 0.006867180 | 0.000325203 | Exempt | 0.047356090 |
| 792.04 ANTELOPE VY.J.T. COMMUNITY COLL. | 0.0268340144 | 2.68340% | 0.006867180 | 0.000184316 | Exempt | 0.0268340144 |
| 051.75 Waterworks Dist # 40 ACO FUND | 0.000000000 | 0.00000% | 0.006867180 | 0.000000000 | 0.000000000 | 0.005207416 |
| Total | 1.000000000 | 100.00000% | 0.006867180 | -0.005207416 | 1.000000000 | |

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.0000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFN.
- (6) Final share distributions to be reflected in tax transfer resolution.

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT, THE BOARD OF
DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES
COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-114 (4-179), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-17, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-114 (4-179) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-114 (4-179) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED, as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-114 (4-179) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-114 (4-179) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-114 (4-179) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-114 (4-179).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 24th day of October, 2006, by
the following vote:

AYES: 7

NOES: 0

ABSENT: 0

ABSTAIN: 0

Randy D. Bottedge
Chairperson, Board of Directors
Antelope Valley-East Kern Water Agency

ATTEST:

Maj. L. Mer
Secretary

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

5870

July 1, 2007

40-114(4-179) LAFCO 2006-17

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

0.005105166

| Acct No. Taxing Agency | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) + (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|---|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.4288181304 | 42.8818% | 0.006732341 | 0.002886951 | -0.002928716 | 0.425889588 |
| 1.20 LA. COUNTY ACCUM CAP OUTLAY | 0.000112884 | 0.0113% | 0.006732341 | 0.000000760 | 0.000000000 | 0.000112884 |
| 3.01 LA COUNTY LIBRARY | 0.028868023 | 2.8868% | 0.006732341 | 0.00194349 | -0.00194349 | 0.028673674 |
| 7.30 CONSOL FIRE PRO.DIST.OF L.A.CO. | 0.1736093836 | 17.3609% | 0.006732341 | 0.001168798 | -0.001168798 | 0.172440588 |
| 7.31 LA C FIRE-FFW | 0.006090809 | 0.6091% | 0.006732341 | 0.000041005 | 0.000000000 | 0.006090809 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.0015811137 | 0.1581% | 0.006732341 | 0.000010645 | -0.000010645 | 0.001570492 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.0019901193 | 0.1990% | 0.006732341 | 0.000013399 | -0.000013399 | 0.001976794 |
| 66.45 CO SANIT DIST NO 14 OPERATING | 0.029768748 | 2.9769% | 0.006732341 | 0.000200413 | -0.000200413 | 0.029568335 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.000935660 | 0.0936% | 0.006732341 | 0.000006299 | -0.000006299 | 0.000929361 |
| 186.01 CITY-LANCASTER TD #1 RP 6 | 0.067561043 | 6.7561% | 0.006732341 | 0.000454844 | -0.000454844 | 0.067106199 |
| 300.10 ANTELOPE VY-EAST KERN WATER A/GY | 0.018968627 | 1.8969% | 0.006732341 | 0.000127703 | -0.000127703 | 0.018840924 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.000000000 | 0.0000% | 0.006732341 | 0.000000000 | Exempt | 0.000000000 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.000000000 | 0.0000% | 0.006732341 | 0.000000000 | Exempt | 0.000000000 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001400525 | 0.1401% | 0.006732341 | 0.000009429 | Exempt | 0.001400525 |
| 400.21 CHILDRENS INSTL TUITION FUND | 0.002779558 | 0.2780% | 0.006732341 | 0.000018713 | Exempt | 0.002779558 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.054943149 | 5.4943% | 0.006732341 | 0.000369896 | Exempt | 0.054943149 |
| 529.06 CO-SCH.SERV.FD.-LANCASTER | 0.010525309 | 1.0525% | 0.006732341 | 0.000070860 | Exempt | 0.010525309 |
| 529.07 DEV CTR HCDPD MINOR LANCASTER | 0.000834184 | 0.0834% | 0.006732341 | 0.000005616 | Exempt | 0.000834184 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.098661062 | 9.6661% | 0.006732341 | 0.000650755 | Exempt | 0.09661062 |
| 717.06 CO-SCH.SERV.FD.- ANTELOPE VALLEY | 0.000355165 | 0.0355% | 0.006732341 | 0.00002391 | Exempt | 0.000355165 |
| 717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD. | 0.047356090 | 4.7356% | 0.006732341 | 0.000318817 | Exempt | 0.047356090 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.026840144 | 2.6840% | 0.006732341 | 0.000180697 | Exempt | 0.026840144 |

047.04 Waterworks Dist # 40 ANTELOPE VALLEY

| | | | | | | |
|-------|-------------|------------|-------------|-------------|--------------|-------------|
| Total | 0.000000000 | 0.00000% | 0.006732341 | 0.000000000 | 0.000000000 | 0.005105166 |
| | 1.000000000 | 100.00000% | | 0.006732341 | -0.005105166 | 1.000000000 |

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

Annexation To:
Account No.
TR#:
Effective Date:
Annexation Number:

Waterworks District # 40 - ACO FUND
51.75
5870
July 1, 2007
40-114(4-179) LAFCO 2006-17

**Waterworks District #40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios**

| Assent No. Taxing Agency | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|---|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.425889588 | 42.5890% | 0.006867180 | 0.002924660 | -0.002967262 | 0.422922325 |
| 1.20 LA. COUNTY ACCUM CAP OUTL AY | 0.000112884 | 0.0113% | 0.006867180 | 0.00000775 | 0.00000000 | 0.000012884 |
| 3.01 LA COUNTY LIBRARY | 0.028673674 | 2.8674% | 0.006867180 | 0.00196907 | -0.00196907 | 0.028476766 |
| 7.30 CONSOL FIRE PRO.DIST.OF L.A.CO. | 0.172440588 | 17.2441% | 0.006867180 | 0.001184181 | -0.001184181 | 0.171256408 |
| 7.31 LAC FIRE-FFW | 0.006090809 | 0.6091% | 0.006867180 | 0.000041827 | 0.00000000 | 0.006690809 |
| 47.04 WATERWORKS DIST #40 - ANTELOPE VALLE | 0.005105166 | 0.5105% | 0.006867180 | 0.000035058 | -0.000035058 | 0.005105166 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001570492 | 0.1570% | 0.006867180 | 0.000010785 | -0.000010785 | 0.001559707 |
| 61.05 ANTELOPE VLY MOSC & VECTOR CONTR | 0.001976794 | 0.1977% | 0.006867180 | 0.000013575 | -0.000013575 | 0.001963219 |
| 66.45 CO SANIT DIST NO 14 OPERATING | 0.029568335 | 2.9568% | 0.006867180 | 0.000203051 | -0.000203051 | 0.029365284 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.000929361 | 0.0929% | 0.006867180 | 0.000006382 | -0.000006382 | 0.000922979 |
| 186.01 CITY-LANCASTER TD #1 | 0.067106199 | 6.7106% | 0.006867180 | 0.000460830 | -0.000460830 | 0.066645369 |
| 300.10 ANTELOPE VY.-EAST KERN WATER AGY | 0.018840924 | 1.8841% | 0.006867180 | 0.000129384 | -0.000129384 | 0.018711540 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.000000000 | 0.00000% | 0.006867180 | 0.000000000 | Exempt | 0.000000000 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.000000000 | 0.00000% | 0.006867180 | 0.000000000 | Exempt | 0.000000000 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001400525 | 0.1401% | 0.006867180 | 0.000009618 | Exempt | 0.001400525 |
| 400.21 CHILDREN'S INSTL TUITION FUND | 0.0027779558 | 0.2780% | 0.006867180 | 0.000019088 | Exempt | 0.002779558 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.054943149 | 5.4943% | 0.006867180 | 0.000377304 | Exempt | 0.054943149 |
| 529.06 CO.SCH.SERV.FD.-LANCASTER | 0.010525309 | 1.0525% | 0.006867180 | 0.000072279 | Exempt | 0.010525309 |
| 529.07 DEV CTR HDGPD MINOR LANCASTER | 0.000834184 | 0.0834% | 0.006867180 | 0.000005728 | Exempt | 0.000834184 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.096661062 | 9.6661% | 0.006867180 | 0.000663789 | Exempt | 0.096661062 |
| 717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.00355165 | 0.0355% | 0.006867180 | 0.000024239 | Exempt | 0.000355165 |
| 717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD. | 0.047356090 | 4.7356% | 0.006867180 | 0.000325203 | Exempt | 0.047356090 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.026840144 | 2.6840% | 0.006867180 | 0.000184316 | Exempt | 0.026840144 |
| 051.75 Waterworks Dist # 40 ACO FUND | | 0.000000000 | 0.00000% | 0.006867180 | 0.000000000 | 0.005207416 |
| Total | | 1.000000000 | 100.00000% | 0.006867180 | -0.005207416 | 1.000000000 |

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(2) Must total 100%.

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